

**Illinois Department of Revenue
Regulations**

Title 86 Part 470 Section 470.170 Services Furnished to Religious, Scientific, Educational and Charitable Institutions

TITLE 86: REVENUE

**PART 470
THE GAS REVENUE TAX ACT**

**Section 470.170 Services Furnished to Religious, Scientific, Educational and Charitable
Institutions**

Taxpayers are liable for tax with respect to gross receipts from the furnishing of gas to any religious scientific, educational or charitable institution for use or consumption and not for resale.

(Source: Amended at ____ Ill. Reg. ____, effective _____)